

ARIZONA STATE BOARD OF ACCOUNTANCY
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January 5, 2009 – 8:15 a.m.

AGENDA

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item on the agenda to obtain legal advice from the Board's attorneys pursuant to A.R.S. § 38-431.03(A)(3).

OPEN SESSION

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approve Minutes

Upon a vote of the majority of a quorum, the Board may go into Executive Session pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection.

- a. Approval of the Open Session Minutes from the December 8, 2008 Board Meeting
- b. Approval of the Executive Session Minutes from the December 8, 2008 Board Meeting

4. Declaration of Conflicts of Interest

AGENDA DETAIL

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5. **Consent Agenda** (The Board may pull any of the following items off the consent agenda to take individual action.) Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda item 5 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Board discussion and legal action on the following items:
- a. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants
(Meet the requirements of A.R.S. § 32-735):

Dawn C. Bartel CPA LLC	Timely Tax Service LLC
Partner: Dawn C. Bartel 15163-R	Partner: Thomas D. Gardiner 9470-E
 East Valley Accounting PLLC	 David L. Godley CPA LLC
Partner: Sherry A. McGlade 12797-E	Partner: David L. Godley 5041-E
 Laura Lee Laundre CPA PLLC	 The Ruboyianes Company CPA PLLC
Partner: Laura Lee Laundre 14264-R	Partner: Troy Ruboyianes 12923-E
 - b. Recommended for Firm Name Change:

Weech Financial PLLC	DENTACC, LLC
Bloomfield Financial PLLC 2801-L	Kierland Accounting & Tax Services LLC 2963-L
Partner: Mark Jay Weech 9913-E	Partner: John T. Dallmus 10699-E
 Amado & Associates CPA's PC	
Amado & Associate CPA's PC 2473-C	
Partner: Gregory R. Amado 9020-E	
 - c. Request for Firm Cancellation – Do not wish to renew:
Stephanie G. Irwin PCA LLC 2821-L
Partner: Stephanie G. Irwin 4891-E
 - d. Recommended for Reissuance of Certificate because of Name Change:
Cynthia Cathryn Johnson (McNaughton) 12141-E
Jennifer Woys (Greening) 14618-E
 - e. Recommended for Cancellation of Certificate per registrant's request not to renew:
Lynn K. Clark 13924-R
Kaye L. Krohlow 8146-R
 - f. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

Abalos & Associates PLLC 327-C	Addington & Associates CPA PLLC 2336-L
Baddar, Mark CPA PC 2000-C	Charvoz & Fortino PLLC 2779-L
Colby & Powell PLC 639-P	Companik, Joseph E. CPA PC 2479-C
Donis, Paul CPA 5214-S	Ernst & Young LLP 967-B
Grady, Mark CPA PC 412-C	Harmon, Robert CPA PC 2003-C
Accounting Offices PC 2484-C	Redmond Coy & Associate PLC 2020-L
Schumann Adriano & Co PC 2350-C	Thatcher, Patrick CPA PC 1103-C

Olin Business Solutions PLLC 2830-L

6. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget Update
- b. Five-Year Rule Review
- c. Agency Operations
- d. NASBA Nomination for the Vice-Chair Position

EXECUTIVE SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 7-10 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

7. Committee Recommendations – Complaint/Initial Analysis Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2008.086
The Tax Practice Committee recommended that the Board open an investigation file.
- b. File No. 2009.005
The Tax Practice Committee recommended that the Board offer a Decision and Order (By Consent) for Decree of Censure.
- c. File No. 2009.006
The Tax Practice Committee recommended that the Board close the file.
- d. File No. 2009.017
The Tax Practice Committee recommended that the Board open an investigation file.
- e. File No. 2009.021
The Tax Practice Committee recommended that the Board close the file and refer individual registration file to the CPE Committee to conduct a CPE audit of CPE credits submitted on last renewal.
- f. File No. 2009.023
The Tax Practice Committee recommended that the Board issue an Administrative Letter of Concern.
- g. File No. 2009.024
The Tax Practice Committee recommended that the Board open an investigation file and file a Complaint and Notice of Hearing for revocation.

8. Committee Recommendations – Peer Review

Board to review advisory committee recommendations from the Peer Reviews and Educational Enhancement Reviews of the following files:

a. File No. 2009.036

The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.

9. Assistant Attorney General's Report

Status Report / Legal Advice Memo - Update on the status of the following General Counsel file/issues: File Nos. 2007.049; 2007.055; 2009.005; 2009.011; 2009.023; 2009.024 and 2009.036.

10. Review Complaint Aging Report

OPEN SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda items 11 and 12 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law.

11. Legal Action on Executive Session Items

Board may take legal action on the items considered in Executive Session.

12. Items for Board Review, Discussion and Legal Action

a. Board to Review Compliance or Non-Compliance with Decision & Orders (By Consent)

Board to determine status of compliance with Orders and may take action if found to be non-compliant.

i. File No. 2007.055; Doxey & Company PC

ii. File No. 2008.037; Sarager, Andrew C.

b. Termination of Decision & Order (By Consent)

Board to determine if the requirements of Decision & Order (By Consent) have been met.

File No. 2008.037; Sarager, Andrew C.

c. Failure to respond to offered Decision & Order (By Consent)

File No. 2007.049; Hartman, Donald

d. Review Investigator's On-site Report

File No. 2007.107; Dusseau, Kenneth, P.C.

e. Request for a Inactive Status – A.R.S. § 32-730

Gary A. Boyce 11436-E

- f. Request for a CPE Waiver and/or Fee Waiver – A.R.S. § 32-730(C) & (D)
E. Allan Brooks 739-E
- g. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)
Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:
 - i. NASBA University – Executive Director Orientation, January 27 – 28, 2009, Nashville, TN consideration of approval for the Executive Director attendance.
 - ii. NASBA 27th Executive Director Annual Conference, March 15 - 18, 2009, Jacksonville, Florida consideration of approval for the Executive Director attendance.
 - iii. NASBA 14th Annual Conference for Assistant Attorneys General, March 15 - 17, 2009, Jacksonville, Florida consideration of approval for the Assistant Attorney General attendance.

13. Summary of Current Events

14. Discussion of Items to be placed on future meeting agenda

15. Adjournment